P9

Previous references.

GP No 3738-71-583-11-04 1904.05 Municipal

File No. 326

Serial Nos. 1 to 4

Later references.

Regis 52-14

Regis Lio-23(1-2)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 to 4

Part B. for February 1905

SUBJECT.

Liability or otherwise to Stamp duty and Registration fees of the documents executed by the applicants for loans and their sureties under the Rules framed under Sec 27(c) of the Mysore City Improvement Regulation.

FILE No. Ml. 326 of 1904-05.

Liability or otherwise to stamp duty and Registration fees of the documents executed by the applicants for loans and their sureties under the Rules framed under Section 27 (c) of the Mysore City Improvement Regulation.

1 From the Chairman, Mysore City Trust Board, No. 183, dated 14th December 1904.
Recommends that documents executed by the applicants for the loans granted to them under the Mysore City Improvement Regulation may be exempted from stamp duty and Registration fees, as they are of the same nature as the documents executed under the Land Improvement Loan Regulation.

2 From the Secretary, General and Revenue Department, No. 7515-17, dated 25th February 1905.
States that, in exercise of the powers conferred by Section 9 of the Mysore Stamp Regulation, II of 1900, the Government of His Highness the Maharaja are pleased to remit the stamp duty on the documents referred to by the Chairman, that a notification will accordingly be published in the *Mysore Gazette*, that the documents in question cannot, in the absence of special legislation which the Government are not prepared to undertake, be exempted from Registration nor the fees prescribed therefor be remitted and that, under the provisions of Section 78 of the Mysore Registration Regulation of 1903, Government will reduce the usual rates of fees in this case to the extent specified as in the case of Agricultural Banks and that this will also be notified.
Endorsements to the Comptroller and the Inspector General of Registration, No. 7515-17, dated 25th February 1905.
Forwards copy of the above.

3 To the Compiler, *Mysore Gazette*, Notification No. 7518, dated 25th February 1905.
Forwards for publication in the Gazette Notification reducing the Registration fees payable on documents in question.

4 To the Compiler, *Mysore Gazette*, Notification No. 7519, dated 25th February 1905.
Forwards for publication in the Gazette Notification remitting the stamp duty on the documents in question.

G. P. No. 3738-71-5—Ml., dated 3rd November 1904.

G. R. S. 11] 1904.5

GENERAL AND REVENUE SECRETARIAT.

(Municipal)

NOTES.

File No. 37.6

FILE HEADING.

Liability or otherwise to Stamp duty and Registration fees of the documents executed by the applicants for loans and their Sureties under the rules framed under Sec 27(3) of the City of Bangalore Improvement Regulation III of 1903.

From The Chairman of the Board of Trustees for the Improvement of the City of Bangalore

No. 183 Dated 14.12.1904 Received 17.12.1904

Diary No. 3996	Enclos.	Spare Copies.	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Recommends that concessions granted to persons obtaining loans under the Loan Land Improvement Loan Regulation in point of Stamp duty and registration fee be extended to those applying for loans under the City of Bangalore Improvement Regulation.

NOTES AND ORDERS.

Security bond or mortgage deed executed by persons taking advances under the Land Improvements Loans Regulation 1890, or Section 194 of the Bangalore Land Revenue Code, 1888, or by their Sureties, as security

NOTES — First sheet.

MGCPB—35,000—12-8-04

G.R.S. 12]
General and Revenue Secretariat.

File No. 326 of 1906-5

Serial No.

for the repayment of such advances is exempt from Stamp duty. Vide Schedule I item No 55 exemption (b) appended to the Regulation II of 1900 (Stamp Regulation).

2. The above said documents are exempt from compulsory registration under Sec 17 of the Mysore Registration Regulation I of 1903. (Exemptions (m), (n),

3. If the documents referred to by the Chairman are to be exempted from Stamp duty a rule or order to the effect will have to be published in the Gazette under Sec 9 of the Mysore Stamp Regulation. But the registration of these documents seems to be compulsory unless a provision is made to be inserted under Sec 17 of the Mysore Registration Regulation.

4. Submitted for orders as to whether this file may be sent to Branch III for disposal.

HGH 28/12/06

7 Dec 1906

28/12/06

5- When orders are passed we may send the file to Branch III & Treasury Officer required.

Submitted to the Dewan Asst

NOTE—Contn. sheet.

G.R.S. 12]
General and Revenue Secretariat.

File No. 326 of 1905 - S

Serial No.

1353/67 Lds Balakrama

Thro the Ld Councillor for orders
6
3.1.1905

6. As at present advised, I think exemption from Stamp duty in this case could be ordered by a rule or order while exemption from registration is impossible in the absence of special legislation which does not seem desirable. May I have the opinion of the Legislature Dept on the subject?
6/1/05

Balakrama - J. S. Dy. Secy. for Opinion
B & M
10.1.1905

8. Under section 9 of the Stamp Act, exemption from stamp-duty is allowable. Section 78 of the Registration Regulation contemplates no exemption but makes it obligatory on Govt to levy a fee for registration. In these circumstances the utmost that can be done I think is only a reduction of the Registration fee, following the precedent in the case of documents executed by or in favour of Agricultural Banks.

Note—Contn. sheet.

MGCPB—20,000—1-11-04.

G.R.S. 12]
General and Revenue Secretariat.

Ind File No. 326 of 1904-05

Serial No.

No case regarding remitting Registration fee has been traced in the Secretariat Records. Dated 2.2.05.

I am not sure that section 8 of the Stamp Regulation applies to the present case. Indeed it does not seem to apply fully even to the Agricultural Banks &c.

M.16.2.05
No 4/2/05

L.S. / 4th Councillor
4.2.1905.

1890/55
4-2

"Section 8 of the Act of 1879 referred to in the Notification of 4th Dec 1894 seems to have been replaced by section 9 of Regulation II of 1900 in regard to the documents of the kind in question; a remission of stamp duty may be ordered under the last-mentioned section.

(2) Registration stands on quite a different footing - Clauses (m), (n), (o) of section 17 could apply to the case of the absence of legislation. A reduction of the usual rate is all that could be ordered in this case as was done in the case of Agricultural Banks in para 2 of the Notification of 4/12/94. Orders may be issued accordingly -

6.2.1905

572/05

8.II.05

3. Draft as proposed 9.2.05

(3) Note - Contn. sheet.

6.2.1905

6.12.05

8.II.05

MGOPB—20,000—1-11-04.

G.R.S. 12]
General and Revenue Secretariat.

2nd File No. 326 of 1904-5

Serial No.

1 Drafts of an order and two Notifications are put up. These have to be verified by Branch III It is submitted that these drafts may issue from Br III. Subt for orders.

HCK 5.2
14.2.1905

15 B Branch III for kind verification, correction & 16.2.1905

Subt for adm
15/2/05 16. The drafts seem all right, & may issue

17.2.05

17 Subt. No fee has been prescribed for Sg 17/20 ans of Rs 1000 and upwards. The drafts may issue I think & the question considered when necessity arises therefor.

18/2/05

18 18.2.1905

2 1/3 To the Chairman, the Insp. Genl of Registration and Comptroller. GP. No 7515-17 & 25.2.1905 Jud (326-on) - 2
Orders that the documents in question are exempt from Stamp Duty & State, that

Note—Contn. sheet.

G.R.S. 12]

General and Revenue Secretariat.

2nd File No. 326 of 1904-5

Serial No.	
	that Government Departments under the existing law there cannot be exempted from Registration nor can the fee prescribed thereby be remitted, but, however, recover the usual fee.
3	20/o the Compiler, Mysore Gazette. Notn No 75 18 & 25.2.1905 Notifies that the fees payable on Documents above referred to are exempt from Stamp Duty are reduced.
4	21/o the Compiler Mysore Gazette Notn No 75 18 & 25.2.1905 Notifies that the Documents in question are exempt from Stamp Duty

NOTE—Contn. sheet.

MGCPB—10,000—19-5-04

D3996 Pub E 326-24 (A) 7

Office of the Chairman of the Board of Trustees
for the Improvement of the City of Mysore.
Mysore, Dated, the [illegible] 1924.

No 183

D.Sitarama Rao Esqr.,
Chairman of the Board of Trustees,
Mysore City Improvement

To

B.K.Venkatavaradha Iyengar Esq.,
Secretary to the Govt. of H.H. the Maharaja of
Mysore, General & Revenue Departments

Sir,

With reference to Govt. Notification No.2788-[illegible]
dated the 2nd ultimo, prescribing rules for the grant of
leases for house building and other improvement purposes
under Sec.37(2) of the Mysore City Improvement Regulation
III of 1903. I have the honor to request you to favor me
with instructions re the levy of Stamp duty and Registra-
tion fees on documents to be executed by the applicants for
Leases and their sureties, under paras 11 & 15 of the afore-
said rules.

2. In the case of Instruments executed by persons
taking advances under the Improvement Loan Regulation
No.3, no Stamp duty is levied, nor are the Land orders and
Instruments of mortgage executed thereunder registered
or required to be Registered, as the sums due on account of
principal under the Improvement Regulations are re-
coverable also as arrears of Land Revenue. In cases where
under the regulations chargeable to Stamp duty the Land
Improvement Loan Committee, will ordinarily recommend
grants to persons obtaining Loans under the latter Regula-
tion is worth of Stamp duty and registration fees may be
waived to them [illegible] [illegible] under the Mysore City
Improvements Regulation. [illegible]

76 VK B

9

G.R.S. 28]

3 drafts

File No.

Serial No. 2

Diary No. of letter replied to 3976.

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.

( )

the 190

Date of issue 25/1/05

Signed by Sm B.K. Venkatanarasu

By order

READ.—

Letter No 183 dated the 14th December 1904 from the Chairman of the Board of Trustees for the Improvement of the City of Mysore recommending that documents executed by the applicants for loans for house building and other improvements purposes in the Mysore City and their suburbs, under paras 14 and 15 of the Rules published under Govt Notn No. 3738-71-5 dy the 30th Nov 1904 be

SUBJECT

be exempted from stamp duty, and from Compulsory Registration, as in the case of orders granting loans and instruments of ~~mortgage~~ collateral security executed under the Land Improvement loans Regulation of 1897, and that the provisions of Sec 89 of the Indian Regn Act 1877 (Sec 89 of the Mysore Registration Regulation of 1903) be made applicable to all loan orders issued under the Rule of Mysore Improvement Regulation.

Order thereon. No. 2515-17 Fin (326-N)—2 & 25/4/05

In exercise of the powers conferred by Sec 9 of the Mysore Stamp Regulation II of 1900 the Govt of H.H. the Maharaja are pleased to remit the stamp duty on the documents referred to by the Chairman. A Notification as noted in the margin will accordingly be published in the Mysore Gazette.

Notification

In exercise of the powers conferred by Sec 9 of the Mysore Stamp Regulation II of 1900 the Govt of H.H. the Maharaja are pleased to remit the stamp duty for documents executed by applicants for loans to build houses and make other improvements in the Mysore City and on those executed by their sureties, under the Rules published under Govt Notn No 3738-71-5 Fin dt the 3rd Nov 1904.

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(Continuation Sheet draft form.)

When the Value does not exceed Rs 100 in Bangalore, Secunderabad, } 8 annas

Exceeding Rs 100 but not exceeding Rs 1000 } 1 rupee.

Search free.

Certified copies 1 anna per 100 words.

Attesting power of attorney. } 4 annas

Non attendance of Registering officers at private residence } 2 rupees.

Issue of Commission 2 rupees, Mileage to Registration Officers or others per mile } 2 annas

2. The documents in question cannot, in the absence of Special legislation, in which case they must be executed, be exempted from registration nor can the fees prescribed be remitted. Under the provisions of Sec 75 of the Mysore Registration Regulations, 1903, Govt are pleased to reduce the usual rates of fees in this case to the extent specified in the margin as was done in the case of Agricultural banks. Vide para 2 of Govt Note No 7864-C/2133 of the 4th Dec 1894. This will also be notified.

3. Under the above circumstances Sec 89 of the Regn Regulations cannot apply to the loan orders issued by the Chairman.

To 14/12/05

Secretary.

14/12/05.

To.

14/12/05

The Chairman of the Board of Trustees for the Improvement of the City of Mysore.

The Inspr Genl of Registration

The Compln to the Govt of Mysore

G.R.S. 26]

File No.

Serial No 3

Diary No. of letter replied to 3996.

No. 7578 / Rel(326-04)—3 3/25/05

General and Rev. Secretariat

( )

, *the* 190

Notification -

In exercise of the powers conferred by sec 78 of the Mysore Registration Regulation of 1903 the Govt of His Highness the Maharaja are pleased to reduce the Registration fees payable on documents executed by applicants for loans to build houses and make other improvements in the Mysore City and on those executed by their Sureties, under the rules published under Govt notn No 3738 -71-5 dy the 3rd March Municipal November 1904.

Date of issue 21/4/05

Signed by Mr. B. K. Venkatasubbaiah Agent

as shewn hereunder

Published at page 133 of Part I of the Gazette the 2nd March 1905 No 9.

Peter J. O

SUBJECT.

1. When the value does not exceed Rs 100 ~~instituting~~ Schedules } 8 annas.

2. Exceeding Rs 100 but not exceeding Rs 1000 } 1 Rupee

3. Search. Free or no fees

4. Certified Copies per 100 words. 1 anna

5. Attesting power of attorney } 4 annas

6. For attendance of Registering officers at private residences } 2 rupees.

7. Issue of Commission 2 rupees.

8. Mileage to Registering Officers or others per mile. } 2 annas

By order

16.2.1905

Secretary.

12.2.05

14/2/05.

To. The Compiler, Imperial Gazette for publication with the request that 50 spare copies of the Notes may be sent to this office.

14-2-1905

List of enclosures,

Copied by [illegible] 15.2.

Examined by [illegible] 24/2

MGGPB—20,000-19-12—04.

G.R.S. 26]

File No.

Serial No 4.

Diary No. of letter replied to 3996

General and Rev. Secretariat

( )

, *the* 190

Date of issue 25/2/05

Signed by M. S. Krishnamurthy

By order

Published at page 154 of Part I of the Mysore Gazette of the 2nd March 1905.

No. 75-79

ML(326-04)—4 25/2/

To

Notification.

In exercise of the powers conferred by Sec 9 of the Mysore Stamp Regulation No. 1900, the Govt of H H the Maharaja are pleased to remit the stamp duty on documents executed by Applicants for loans to build houses and make other improvements for houses in the Mysore City and on those executed by their Surities, under the rules published under Govt Notn No 3738-71-5 ML of the 3rd November 1904.

By order

16.2.1905

Secretary.

SUBJECT.

14/2/05

P.T.O.

To.

The Compiler, Mysore Gazette
for publication with the re-
quest that 50 spare copies of
the Notification may be sent
to this Office.

14.2.1905.

List of enclosures,

Copied by M.A.V.

Examined by [illegible] 24/2

MGCPB—20,000-19-12—04.